

C-104B: Declaration of Cigarettes in Inventory Stamped for Another State
Licensed Wholesaler Informational Report Only.

Important: Read the instructions on Page 2 before completing this schedule.

1. Name	2. Account Number (FEIN, TR or ME Number)	3. Michigan License Number				
4. Reporting Period (MM/CCYY)	5. Branch Location Code	6. Stamp Inventory for the state of:				
		Stamp Denominations (Enter Number of Sticks)				
		Regular			Tribal	
		7. 20's	8. 25's	9. 1's	10. 20's	11. 25's
Ending Physical Inventory (Include unsalable cigarettes still in inventory)						

Attach to your Michigan WC-100.

www.michigan.gov/tobaccotaxes

SAMPLE

Instructions for Completing Form 4261, C-104B: Declaration of Ending Inventory of Stamped Cigarettes for Another State

This schedule along with the return must be filed each month by all Michigan Licensed Wholesalers of Cigarettes. A return must be filed even if you do not have any tax due. In this instance simply check the "no tax due" box on the WC-100, sign the return and send it to the department.

How to Complete This Schedule

This is an informational form only. Do not carry totals to form WC-100. If you have more than one location that stamps for another state indicate the branch location code which is the State of Michigan Tobacco Taxes License number. Also submit a separate schedule for each state's stamped cigarette inventory.

Schedule Descriptions

Schedule C-104b: This schedule is to be used to record all stamped cigarettes in inventory at the end of the month belonging to another state. Must also include all unsalable cigarettes still in inventory.

Line 1. Enter your business name as it appears on the tobacco tax license.

Line 2. Enter the account number (FEIN, TR or ME Number) that appears on your tobacco tax license.

Line 3. Enter the license number from your state of Michigan Tobacco Products License.

Line 4. Enter the tax period for which you are reporting (i.e.01/2005).

Line 5. Enter the branch code if you have more than one location that submits its tax information under the same account number. The branch code is the State of Michigan License number assigned to the branch.

Line 6. Enter the name of the state that you are providing the stamped cigarette inventory for.

Columns 7 through 9. Enter the ending physical inventory of all other states' stamped cigarettes by denomination.

Lines 10 and 11. Enter the ending physical inventory of all other state's tribal stamped cigarettes by denomination.

Due Date

Your return is due 20 days after the close of the month. To be filed timely, a return must be postmarked on or before the 20th of the month following the reporting period.

Late filed Returns

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (WC-100) in ascending numerical order (i.e. C-101, C-102, etc.).

Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

Assistance

You may contact the Tobacco Taxes Unit in the following ways: Phone: (517) 636-4630; Fax: (517) 636-4631; e-mail: treas_tobaccotaxes@michigan.gov. Mailing address: Tobacco Taxes Unit; P.O. Box 30748; Lansing, MI 48909.

Information and forms are available at www.michigan.gov/tobaccotaxes.

License Cancellation

See WC-100 or AC-100 forms for instructions.

Name/Address/Ownership Changes

See WC-100 or AC-100 forms for instructions.

Mailing Address

Mail completed return and schedules with the appropriate payment to:

Michigan Department of Treasury
P.O. Box 77628
Detroit, MI 48277